
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Porter County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: No data

County Official Responsible: John R. Scott

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level I

Workplan Submitted: 12/14/2007

Workplan Detail Requested by DLGF: 12/20/2007

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received:

Workbook Values:

Ratio Study Approved:

Estimated Date for Completion:

March or April 2008

What Work for Dataset has been Accomplished?

For Res - all 12 Twps turned in trending by Dec 10th (deadline was Oct 1st). Some Twps have to be returned & redone. For Comm/Ind- hired income works, and they have until 2/1/08 to complete.

Roll to Auditor?

after approved

Date for Splits and Combinations Entered? Township Responsibility

2007 Pay 2008 New Construction Entered? Township Responsibility

Date for completed 2007 Sales Disclosures entered? Feb-08

Date for Neighborhood Analysis? Township Responsibility

Date for Sales Analysis?

Date for Land Valuation?

Date for Improvement Valuation - Cost Approach: Township Responsibility

Date for Improvement Valuation - Income Approach: Township Responsibility

Date for Improvement Valuation - Sales Approach: Township Responsibility

Current Vendor: Manatron (Plexis)

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? monthly

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? in process

Porter County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: No data

2008 Pay 2009 Vendor: Hamer Enterprises

Township Actions that Delayed County Duties:

because the Twps insist on doing their own trending & not hiring a Vendor, it is impossible to turn in work on time. County has to return work to Twp 2 or 3 times to get things corrected. Each year causes next year to be even later.

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

12/18- Auditor would not let County roll until April rather than in Feb when it was ready, which delayed corrections of problems & billing. Purchased new software for whole county, but Assessor's portion won't be up and running until June 2008

Porter County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: John R. Scott

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level I

Estimated Date for Completion:

11/29/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor: AS2, INC

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? paid in full at beginning of year

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? yes

2008 Pay 2009 Vendor: AS2, INC

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

meeting State's deadline dates

Other County Action/Documentation of Efforts:

County Assessor reinforces dates DLGF submits

Porter County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded

Number of Days Late 214

Compliance Status No data

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 11/30/2007

Number of Days Late 60

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded

Number of Days Late 336

Compliance Status

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Porter County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	3/20/2008
<i>Number of Days Late</i>	20
<i>Compliance Status</i>	r-nr

TAXDATA

Office - Auditor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

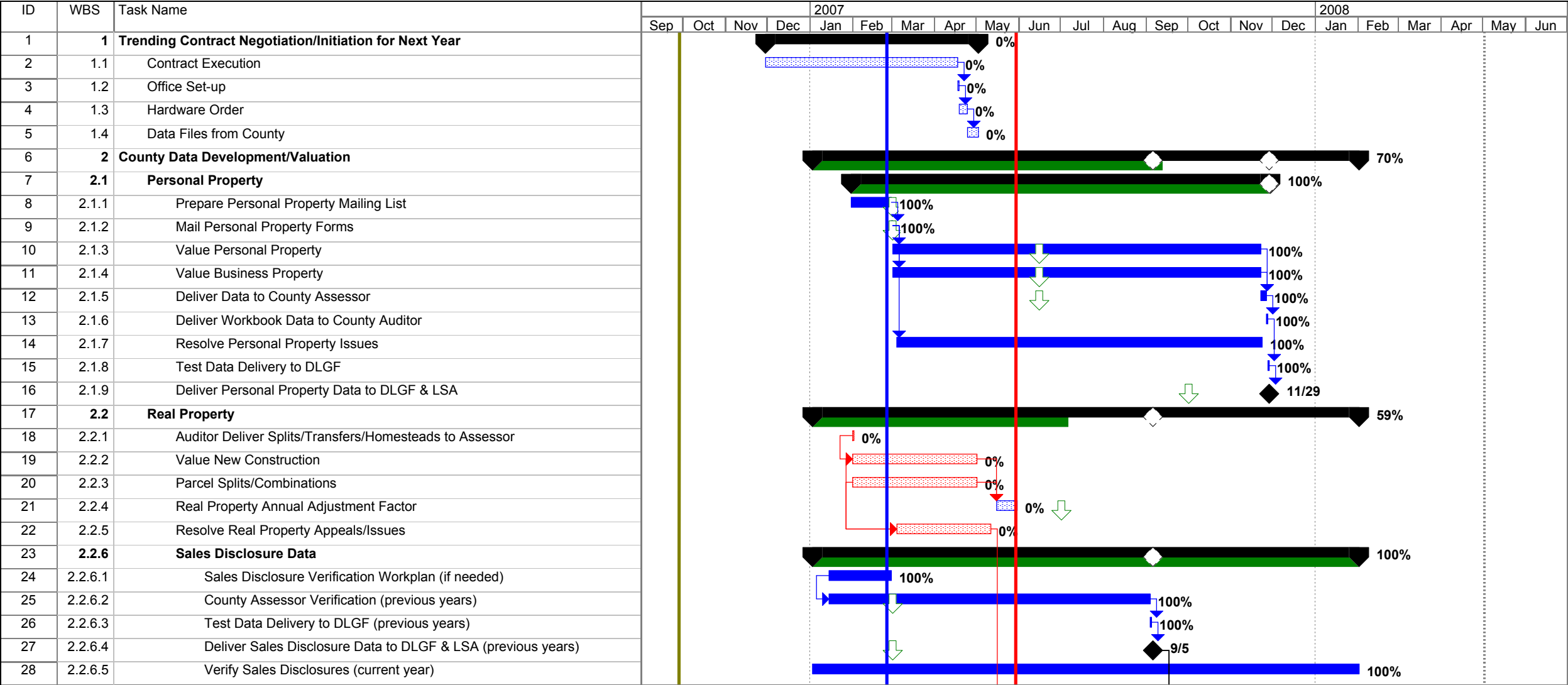
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[illegible]

Project: Porter County Trending.mpp Date: Fri 5/2/08	Critical		Task Progress		Summary Progress		Deadline	
	Critical Revise/Resubmit		Baseline		Summary		Real/Personal Data Due	
	Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
	Task		Baseline Milestone		External Tasks		Ratio Study Due	
	Revise/Resubmit		Milestone		External Milestone			

Note: Revise/Resubmit denotes data exchange between County and/or State <div style="text-align: right;">Page 1</div>	
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Project: Porter County Trending.mpp
Date: Fri 5/2/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008					
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
29	2.2.7	Neighborhood Analysis	<div><div></div></div> 0%																					
30	2.2.7.1	GIS Files Received and Loaded	<div><div></div></div> 0%																					
31	2.2.7.2	Data Gathering	<div><div></div></div> 0%																					
32	2.2.7.3	Review Definitions	<div><div></div></div> 0%																					
33	2.2.7.4	Initial Market Areas	<div><div></div></div> 0%																					
34	2.2.7.5	Market Area Summary	<div><div></div></div> 0%																					
35	2.2.7.6	Define Neighborhood Categories	<div><div></div></div> 0%																					
36	2.2.7.7	Create Neighborhood Summary	<div><div></div></div> 0%																					
37	2.2.7.8	Sales Analysis	<div><div></div></div> 0%																					
38	2.2.7.8.1	Sales Files Received from County	<div><div></div></div> 0%																					
39	2.2.7.8.2	Produce Sales Validation Guidelines	<div><div></div></div> 0%																					
40	2.2.7.8.3	Review/Validate Sales	<div><div></div></div> 0%																					
41	2.2.7.8.4	Load Sales to CAMA System	<div><div></div></div> 0%																					
42	2.2.7.9	Land Valuation	<div><div></div></div> 0%																					
43	2.2.7.9.1	Run Ratio Study by Township/Neighborhood	<div><div></div></div> 0%																					
44	2.2.7.9.2	Using Toolset to Develop Base Land Rates	<div><div></div></div> 0%																					
45	2.2.7.9.3	Define Landuse Adjustments	<div><div></div></div> 0%																					
46	2.2.7.9.4	Apply Adjustments	<div><div></div></div> 0%																					
47	2.2.7.9.5	Re-run Ratio Study	<div><div></div></div> 0%																					
48	2.2.7.10	Improvement Valuation	<div><div></div></div> 0%																					
49	2.7.10.1	Cost Approach	<div><div></div></div> 0%																					
50	7.10.1.1	Update Cost Tables	<div><div></div></div> 0%																					
51	7.10.1.2	Recost	<div><div></div></div> 0%																					
52	7.10.1.3	Market Adjustment as Needed	<div><div></div></div> 0%																					
53	7.10.1.4	Statistical Analysis	<div><div></div></div> 0%																					
54	7.10.1.5	Value Turnover	<div><div></div></div> 0%																					
55	2.7.10.2	Income Approach	<div><div></div></div> 0%																					
56	7.10.2.1	Income Questionnaire	<div><div></div></div> 0%																					

Project: Porter County Trending.mpp
Date: Fri 5/2/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

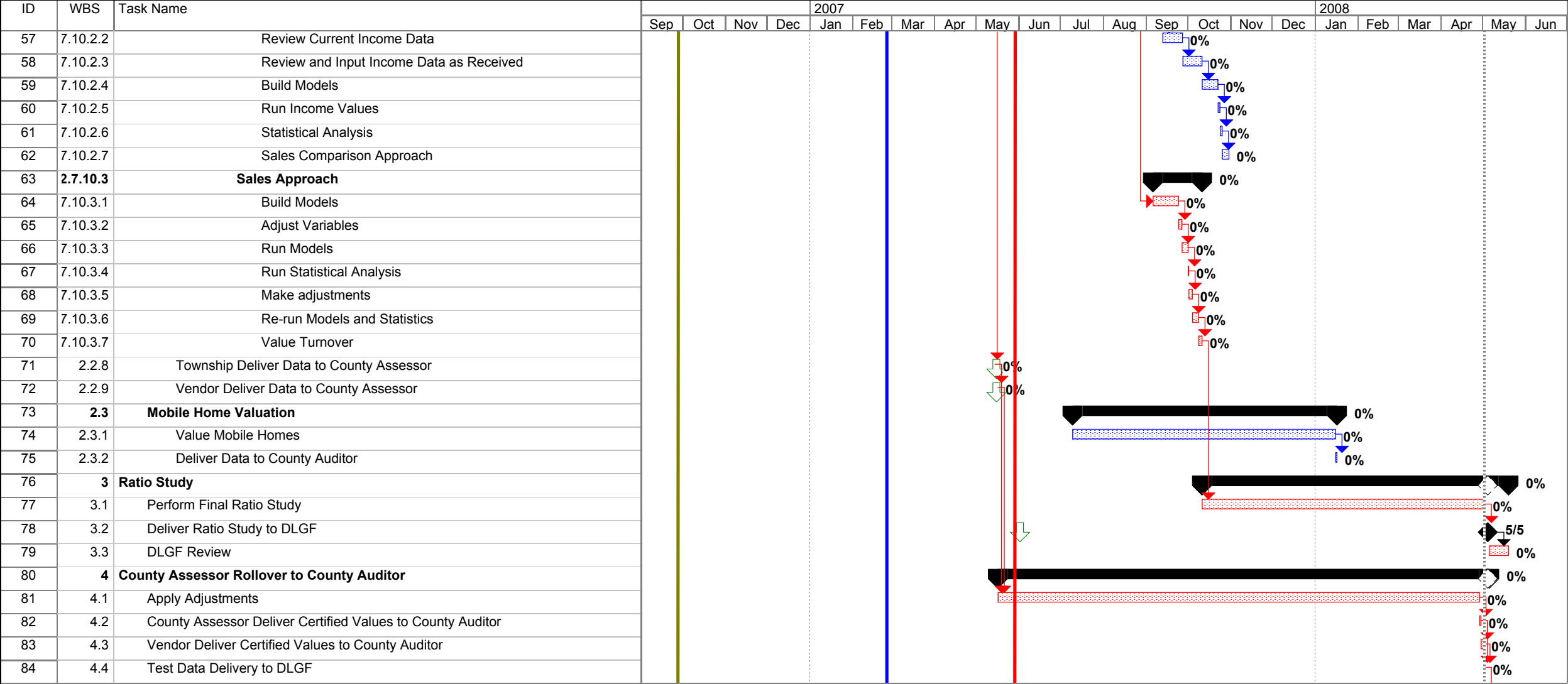
Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

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Project: Porter County Trending.mpp
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Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

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External Milestone

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Real/Personal Data Due

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ID	WBS	Task Name					2007												2008					
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
85	4.5	Deliver Real Property Data to DLGF & LSA																						



Project: Porter County Trending.mpp
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Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

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